

103D CONGRESS
1ST SESSION

H. R. 844

To amend the Internal Revenue Code of 1986 to provide a permanent extension of the research credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1993

Mrs. LLOYD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a permanent extension of the research credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PERMANENT EXTENSION OF RESEARCH CRED-**

4 **IT.**

5 (a) GENERAL RULE.—Section 41 of the Internal
6 Revenue Code of 1986 is amended by striking subsection
7 (h).

8 (b) CONFORMING AMENDMENT.—Paragraph (1) of
9 section 28(b) of such Code is amended by striking sub-
10 paragraph (D).

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after June
3 30, 1992.

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